FISCAL IMPACT STATEMENT ON BILL NO. S.184

(Doc. No. 18667mm07.doc)

TO: The Honorable Hugh Leatherman, Chairman, Senate Finance Committee

FROM: Office of State Budget, Budget and Control Board

ANALYSTS: Beth Campbell

DATE: February 12, 2007 SBD: 2007114

AUTHOR: Senator Gregory PRIMARY CODE CITE: 12-4-580

SUBJECT: Wage Garnishment Powers

ESTIMATED FISCAL IMPACT ON GENERAL FUND EXPENDITURES: See Below

ESTIMATED FISCAL IMPACT ON FEDERAL & OTHER FUND EXPENDITURES: \$0 (No additional expenditures or savings are expected)

BILL SUMMARY:

Senate Bill 184 would define 'outstanding tax liability owed the governmental entity' and limit the power of the Department of Revenue to garnish wages only for an outstanding tax liability owed the governmental entity.

EXPLANATION OF IMPACT:

The Department of Revenue reports that it would require \$31,500 in recurring General Funds for the increased travel costs of 63 Revenue Officers. This Bill will have no impact on Federal and/or Other Funds.

LOCAL GOVERNMENT IMPACT:

None.

SPECIAL NOTES:

None.

Approved by:

Don Addy

Assistant Director, Office of State Budget